



LEXIS Document Services

RA member of the Reed Elsevier plc group

MAY 4 2001



Taledia Stokes
Surface Transportation Board
Recordation Office
1925 K Street, N.W., Suite 70
Washington D.C. 20423

RECORDATION NO. 23478 FILED

MAY 07 '01 11:09 AM

Dear Taledia,

SURFACE TRANSPORTATION BOARD

Enclosed are two (2) originals of the **Memorandum of Railcar Lease** dated as of April 4, 2001 between the following parties:

Names and address of the following parties:

Lessor: **THE CIT GROUP/EQUIPMENT FINANCING INC.**
1211 Avenue of the Americas, New York, NY 10036

Lessee: **MIDAMERICAN ENERGY COMPANY**
One RiverCenter Place, 106 East Second Street, Davenport, IA 52801

A short summary of the document to appear in the index follows:

Memorandum of Railcar Lease between Lessor: **THE CIT GROUP/EQUIPMENT FINANCING INC.** and Lessee: **MIDAMERICAN ENERGY COMPANY** covering 120 aluminum coal gondolas with reporting marks and numbers – CEFX – 041564 – CEFX 041684, INCLUSIVE.

Please file this memorandum as a **PRIMARY** and return one (1) stamped original to my attention. A check covering the filing fee of twenty-eight dollars (\$28.00) is enclosed.

If you have any questions regarding the filing, please feel free to call me at 800-634-9738 ext. 20100.

Thank you for your prompt assistance.

Sincerely,


Sherry Lewey
New Business Development/Research Coordinator

Enclosure

MEMORANDUM OF RAILCAR LEASE

THIS MEMORANDUM OF RAILCAR LEASE dated as of this 4th day of April, 2001, is made by THE CIT GROUP/EQUIPMENT FINANCING, INC., a Delaware corporation, with an address at 1211 Avenue of the Americas, 20th Floor, New York, New York 10036 (the "Lessor"), and MIDAMERICAN ENERGY COMPANY, a Iowa corporation, with an address at One RiverCenter Place, 106 East Second Street, Davenport, IA 52801 (the "Lessee" and, together with the Lessor, the "Parties").

KNOW ALL PERSONS BY THESE PRESENTS THAT:

WHEREAS, the Lessor and the Lessee entered into that certain Master Railcar Lease (the "Lease") dated as of March 15, 2001 covering the equipment listed on Schedule A hereto (the "Equipment").

WHEREAS, the Parties wish to show for the public record the existence of the aforesaid Lease, and the respective interests therein of the parties and accordingly the Parties have caused this memorandum to be executed by their respective duly authorized officers, as of the date first above written.

NOW, THEREFORE, for valuable consideration, the receipt and sufficiency of which are hereby acknowledged by each of the Parties hereto, by this instrument the Lessor hereby leases and confirms the lease of the Equipment to the Lessee in accordance with the terms and conditions of the Lease, and the Lessee confirms and accepts such terms and conditions, which are incorporated by reference as if fully set forth herein.

I certify that I hold the title set forth below, that this instrument was signed on behalf of the Lessor by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Lessor. I further declare under penalty of perjury that the foregoing is true and correct.

THE CIT GROUP/EQUIPMENT FINANCING, INC.

By: Janice M Wickham
Name: Janice M Wickham
Title: Vice President

I certify that I hold the title set forth below, that this instrument was signed on behalf of the Lessee by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Lessee. I further declare under penalty of perjury that the foregoing is true and correct.

MIDAMERICAN ENERGY COMPANY

By: Paul E Freund
Name: Paul E. Freund
Title: Vice President, Fuel Trading & Transportation

RECORDATION NO. 23478 FILED

MAY 07 '01 11:09 AM

SURFACE TRANSPORTATION BOARD

Schedule A

Quantity
120

Equipment Description
4480 C.F. aluminum coal
gondolas

Reporting Marks and Numbers
CEFX 041565-CEFX 041684